

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION AT DAYTON**

UNITED STATES OF AMERICA,	:	
Plaintiff,	:	Case No. 3:15cr00013
vs.	:	District Judge Walter Herbert Rice
	:	Chief Magistrate Judge Sharon L. Ovington
MELVILLE DONALD HAYES,	:	
Defendant.	:	

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**DECISION AND ENTRY**

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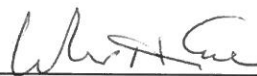
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This matter came before the Court for hearing on March 19, 2015 before United States Magistrate Judge Sharon L. Ovington, who thereafter issued a Report and Recommendations. (Doc. #8). Having conducted a full colloquy with Defendant Melville Douglas Hayes, the Magistrate Judge concluded that Defendant's plea of guilty is knowing, intelligent, and voluntary, and that there is an adequate factual basis for a finding of guilty.

The Court, noting that no Objections to the Report and Recommendations have been filed and that the time for filing Objections has expired, hereby ADOPTS in full said Report and Recommendations.

Therefore, based on the aforesaid, and this Court's de novo review of the record and the comprehensive findings by the United States Magistrate Judge, this Court adopts the findings and recommendations of the United State Magistrate Judge, and finds that the

Defendant Melville Douglas Donald's guilty plea was knowing, voluntary, and intelligent. Defendant is FOUND guilty of the offense to which he pled – specifically, Count 1 of the Information, Fraud and False Statements in violation of Title 26 U.S.C. §7206(1).

A handwritten signature in black ink, appearing to read "Walter Herbert Rice", is positioned above a horizontal line.

Walter Herbert Rice  
United States District Judge